

Amendments to Senate Bill No. 174  
1st Reading Copy

For the Senate Taxation Committee

Prepared by Lee Heiman  
February 22, 2007 (7:43am)

*Complete*

SENATE TAXATION

EXHIBIT NO. 6

DATE 2-22-07

BILL NO. S.B.-174

1. Title, line 12 through line 13.

**Strike:** "PROVIDING" on line 12 through "REPORTING;" on line 13

2. Page 3, line 11.

**Strike:** "a month or fraction of a month"

3. Page 3, line 14.

**Strike:** "a month or fraction of a month"

4. Page 3.

**Following:** line 15

**Insert:** "(c) The penalties provided in subsections (2)(a) and (2)(b) on delinquent taxes and on deficiency assessments is computed from the original due date of the return until the tax is paid. Penalty accrues daily on the unpaid tax from the original due date of the return regardless of whether the taxpayer has received an extension of time for filing the return."

**Renumber:** subsequent subsections

5. Page 3, line 18.

**Strike:** "\$1,500"

**Insert:** "\$2,500"

6. Page 3, line 22.

**Strike:** "(2)(c)(iv)"

**Insert:** "(2)(d)(iv)"

7. Page 3, line 27 through line 28.

**Strike:** subsection (d) in its entirety

8. Page 3, line 29 through page 4, line 2.

**Strike:** subsection (3) in its entirety

**Renumber:** subsequent subsections

9. Page 4, line 9.

**Following:** "return or"

**Insert:** "purposely or knowingly"

10. Page 4, line 14.

**Following:** "return or"

**Insert:** "purposely or knowingly"

11. Page 4, line 17.

**Strike:** "(6) (a) (i)"

**Insert:** "(5) (a) (i) "

12. Page 4, line 18.

**Strike:** "(6) (a)"

**Insert:** "(5) (a) "

13. Page 4, line 29.

**Strike:** "(7) (b)"

**Insert:** "(6) (b) "

14. Page 5, line 12.

**Strike:** "(6) (a) (i)"

**Insert:** "(5) (a) (i) "

**Strike:** "(7) (a)"

**Insert:** "(6) (a) "

15. Page 24, line 16.

**Strike:** "15-1-216(4)"

**Insert:** "15-1-216(3) "

16. Page 26, line 16.

**Strike:** "3(5) "

**Insert:** "3(4) "

**Following:** "subsection"

**Strike:** "(5) "

**Insert:** "(4) "

- END -